

John D. Fiero (CA Bar No. 136557)  
Kenneth H. Brown (CA Bar No. 100396)  
Victoria A. Newmark (CA Bar No. 183581)  
Teddy M. Kapur (CA Bar No. 242486)  
PACHULSKI STANG ZIEHL & JONES LLP  
150 California Street, 15th Floor  
San Francisco, California 94111-4500  
Telephone: 415/263-7000  
Facsimile: 415/263-7010

E-mail: [jfiero@pszjlaw.com](mailto:jfiero@pszjlaw.com)  
[kbrown@pszjlaw.com](mailto:kbrown@pszjlaw.com)  
[vnewmark@pszjlaw.com](mailto:vnewmark@pszjlaw.com)  
[tkapur@pszjlaw.com](mailto:tkapur@pszjlaw.com)

Attorneys for Heller Ehrman LLP,  
Debtor and Debtor in Possession

**UNITED STATES BANKRUPTCY COURT**  
**NORTHERN DISTRICT OF CALIFORNIA**  
**SAN FRANCISCO DIVISION**

In re:

Heller Ehrman LLP,

Debtor.

Case No.: 08-32514

Chapter 11

**CERTIFICATE OF SERVICE**

CERTIFICATE OF SERVICE

STATE OF CALIFORNIA )  
 )  
CITY OF SAN FRANCISCO )

I, Kati L. Suk, am employed in the city and county of San Francisco, State of California. I am over the age of 18 and not a party to the within action; my business address is 150 California Street, 15th Floor, San Francisco, California 94111-4500.

On August 31, 2010, I caused to be served the

- **DEBTOR'S OBJECTION TO PURPORTED ADMINISTRATIVE CLAIM OF CISCO SYSTEMS CAPITAL CORPORATION (CLAIM NO. 359); MEMORANDUM OF POINTS AND AUTHORITIES**
- **DECLARATION OF SCOTT KELLY IN SUPPORT OF DEBTOR'S OBJECTION TO PURPORTED ADMINISTRATIVE CLAIM OF CISCO SYSTEMS CAPITAL CORPORATION (CLAIM NO. 359)**
- **NOTICE OF DEBTOR'S OBJECTION TO PURPORTED ADMINISTRATIVE CLAIM OF CISCO SYSTEMS CAPITAL CORPORATION (CLAIM NO. 359)**

**To: Please see attached Service List.**

<input checked="" type="checkbox"/>	(BY MAIL) I am readily familiar with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid at San Francisco, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.
<input checked="" type="checkbox"/>	(BY EMAIL) I caused to be served the above-described document by email to the parties indicated on the attached service list at the indicated email address.

I declare under penalty of perjury, under the laws of the State of California and the United States of America that the foregoing is true and correct.

Executed on August 31, 2010, at San Francisco, California.

*/s/ Kati L. Suk*  
Kati L. Suk, Legal Assistant

CERTIFICATE OF SERVICE

<b><u>United States Trustee</u></b> Donna S. Tamanaha Assistant U.S. Trustee 235 Pine Street, Suite 700 San Francisco, CA 94104  <a href="mailto:Donna.S.Tamanaha@usdoj.gov">Donna.S.Tamanaha@usdoj.gov</a>	<b><u>Counsel to BofA</u></b> David Minnick, Esq. Leo Crowley, Esq. PILLSBURY WINTHROP SHAW PITTMAN LLP 50 Fremont Street San Francisco, CA 94105-2228 <a href="mailto:dminnick@pillsburylaw.com">dminnick@pillsburylaw.com</a> <a href="mailto:Leo.crowley@pillsburylaw.com">Leo.crowley@pillsburylaw.com</a>	<b><u>Counsel to Citibank, N.A.</u></b> Larry Peitzman, Esq. Louis E. Kempinsky, Esq. PEITZMAN, WEG & KEMPINSKY LLP 10100 Santa Monica Blvd., Suite 1450 Los Angeles, CA 90067 <a href="mailto:lpeitzman@pwkllp.com">lpeitzman@pwkllp.com</a> <a href="mailto:lkempinsky@pwkllp.com">lkempinsky@pwkllp.com</a>
<b><u>Counsel to Committee of Unsecured Creditors</u></b> Steven H. Felderstein, Esq. Thomas A. Willoughby, Esq. FELDERSTEIN FITZGERALD WILLOUGHBY & PASCUZZI, LLP 400 Capitol Mall, Suite 1450 Sacramento, CA 95814 <a href="mailto:sfelderstein@ffwplaw.com">sfelderstein@ffwplaw.com</a> <a href="mailto:twilloughby@ffwplaw.com">twilloughby@ffwplaw.com</a>	<b><u>VIA FIRST CLASS MAIL</u></b> Lawrence Schwab/Thomas Gaa Bialson, Bergen & Schwab 2600 El Camino Real, Ste. 300 Palo Alto, CA 94306	<b><u>VIA FIRST CLASS MAIL</u></b> Thomas Gaa, Esq BIALSON BERGEN & SCHWAB 2600 El Camino Real Ste 300 Palo Alto, California 94306 <a href="mailto:tom@bbs.com">tom@bbs.com</a>
<b>PARTIES REQUESTING SPECIAL NOTICE</b>		
<b><u>Counsel for Schiff Hardin LLP</u></b> Nicole S. Magaline SCHIFF HARDIN LLP One Market, Spear Street Tower 32 <sup>nd</sup> Floor San Francisco, CA 94105  <a href="mailto:nmagaline@schiffhardin.com">nmagaline@schiffhardin.com</a>	<b><u>Counsel for Schiff Hardin LLP</u></b> Jason M. Torf, Esq. SCHIFF HARDIN LLP 6600 Sears Tower Chicago, IL 60606-6473 <a href="mailto:jtorf@schiffhardin.com">jtorf@schiffhardin.com</a>	<b><u>Counsel for A2D, LP</u></b> Michael S. Kogan, Esq. ERVIN, COHEN & JESSUP LLP 9401 Wilshire Boulevard, 9 <sup>th</sup> Floor Beverly Hills, CA 90212 <a href="mailto:mkogan@ecjlaw.com">mkogan@ecjlaw.com</a>
<b><u>VIA FIRST CLASS MAIL</u></b> <b><u>Counsel to State of Washington, Dept. of Revenue</u></b> Zachary Mosner, Esq. Assistant Attorney General BANKRUPTCY & COLLECTIONS UNIT 800 Fifth Avenue, Suite 2000 Seattle, WA 98104-3188	<b><u>VIA FIRST CLASS MAIL</u></b> <b><u>Attorney for Creditor Mack Staley</u></b> Paul M. Jamond, Esq. Attorney at Law 200 Fourth Street #300 Santa Rosa, CA 95401	<b><u>Counsel to Pension Benefit Guaranty Corporation</u></b> Marc S. Pfeuffer, Esq. Office of the Chief Counsel PENSION BENEFIT GUARANTY CORPORATION 1200 K Street, N.W. Washington, DC 20005-4026 <a href="mailto:pfeuffer.marc@pbgc.gov">pfeuffer.marc@pbgc.gov</a> <a href="mailto:efile@pbgc.gov">efile@pbgc.gov</a>
<b><u>Counsel to 4350 La Jolla Village LLC</u></b> Dean P. Sperling, Esq. LAW OFFICES OF DEAN P. SPERLING 201 East Sandpointe, Suite 220 Santa Ana, CA 92707-57425 <a href="mailto:Dean@sperlinglaw.com">Dean@sperlinglaw.com</a>	<b><u>Counsel to 1620 K Street Associates Limited Partnership, A District of Columbia limited partnership</u></b> Edward J. Tredinnick, Esq. GREENE RADOVSKY MALONEY SHARE & HENNIGH LLP Four Embarcadero Center, Suite 4000 San Francisco, CA 94111-4106 <a href="mailto:etredinnick@greeneradovsky.com">etredinnick@greeneradovsky.com</a>	<b><u>In-House Counsel of CB Richard Ellis, Inc.</u></b> Laurie Gomez, Esq. Senior Counsel – Litigation CB RICHARD ELLIS, INC. 200 Park Avenue New York, NY 10166 <a href="mailto:laurie.gomez@cbre.com">laurie.gomez@cbre.com</a>

CERTIFICATE OF SERVICE

<b><u>Consel to Creditors Darryl L. Snider and John S. Skilton</u></b> Maria K. Pum, Esq. HENDERSON, CAVERLY, PUM & CHARNEY LLP P.O. Box 9144 16236 San Dieguito Rd., Suite 4-13 Rancho Santa Fe, CA 92067-9144 <a href="mailto:mpum@hcesq.com">mpum@hcesq.com</a>	<b><u>Counsel for Adworks, Inc.</u></b> Howard Ross, Esq. SHULMAN, ROGERS, GANDAL, PORDY & ECKER, P.A. 11921 Rockville Pike, Suite 300 Rockville, MD 20852 <a href="mailto:hross@srgpe.com">hross@srgpe.com</a>	Nancy Sher Cohen, Esq. PROSKAUER ROSE, LLP 2049 Century Park East, Suite 3200 Los Angeles, CA 90067 <a href="mailto:ncohen@proskauer.com">ncohen@proskauer.com</a>
Robert G. Badal, Esq. WILMERHALE, LLP 350 S. Grand Avenue, Suite 2100 Los Angeles, CA 90071 <a href="mailto:robert.badal@wilmerhale.com">robert.badal@wilmerhale.com</a>	<b><u>Counsel for Robert G. Badal and Nancy Sher Cohen</u></b> David A. Gill, Esq. Richard K. Diamond, Esq. DANNING, GILL, DIAMOND & KOLLITZ, LLP 2029 Century Park East, Third Floor Los Angeles, CA 90067 <a href="mailto:dgill@dgdgk.com">dgill@dgdgk.com</a> <a href="mailto:rdiamond@dgdgk.com">rdiamond@dgdgk.com</a>	Vicky Namken IBM CORPORATION 13800 Diplomat Dr. Dallas, TX 75234 <a href="mailto:vnamken@us.ibm.com">vnamken@us.ibm.com</a>
<b><u>Counsel to Constellation NewEnergy, Inc.</u></b> Bruce J. Ruzinsky, Esq. D. Elaine Conway, Esq. JACKSON WALKER L.L.P. 1401 McKinney Street, Suite 1900 Houston, Texas 77010 <a href="mailto:bruzinsky@jw.com">bruzinsky@jw.com</a> <a href="mailto:econway@jw.com">econway@jw.com</a>	<b><u>Counsel to Constellation NewEnergy, Inc.</u></b> Heather M. Forrest, Esq. JACKSON WALKER L.L.P. 901 Main Street, Suite 6000 Dallas, TX 75202 <a href="mailto:hforrest@jw.com">hforrest@jw.com</a>	Paul Sugarman 1200 Sunnyside Road Oakland, CA 94610 <a href="mailto:sugars5@pacbell.net">sugars5@pacbell.net</a>
Christine R. Etheridge IKON FINANCIAL SERVICES Bankruptcy Administration 1738 Bass Road P.O. Box 13708 Macon, GA 31208-3708 <a href="mailto:christine.etheridge@ikonfin.com">christine.etheridge@ikonfin.com</a>	<b><u>Counsel for Iron Mountain Information Management, Inc.</u></b> Frank F. McGinn, Esq. BARTLET HACKETT FEINBERG P.C. 155 Federal Street, 9 <sup>th</sup> Floor Boston, MA 02110 <a href="mailto:ffm@bostonbusinesslaw.com">ffm@bostonbusinesslaw.com</a>	Mr. Ken Higman Sr. Default & Recovery Analyst HEWLETT-PACKARD COMPANY 2125 E. Katella Ave., Suite 400 Anaheim, CA 92806 <a href="mailto:ken.higman@hp.com">ken.higman@hp.com</a>
Aseem S. Gupta 3340 23 <sup>rd</sup> Street San Francisco, CA 94110 <a href="mailto:aseemsgupta@gmail.com">aseemsgupta@gmail.com</a>	<b><u>Counsel for Creditor Paravue, Inc.</u></b> Scott H. McNutt McNUTT LAW GROUP LLP 188 The Embarcadero, Suite 800 San Francisco, CA 94105 <a href="mailto:smcnutt@ml-sf.com">smcnutt@ml-sf.com</a>	<b><u>Counsel for Creditors Paul M. Booth, John P. Isacson, David W. Laub, Colin G. Sandercock</u></b> Alan D. Smith Perkins Coie LLP 1201 Third Avenue, Suite 4800 Seattle, WA 98101-3099 <a href="mailto:adsmith@perkinscoie.com">adsmith@perkinscoie.com</a>
<b><u>Counsel for Oracle USA, Inc. and Oracle Credit Corporation</u></b> Shawn M. Christianson, Esq. BUCHALTER, NEMER, A PROFESSIONAL CORPORATION 333 Market Street, 25 <sup>th</sup> Floor San Francisco, CA 94105-2126 <a href="mailto:schristianson@buchalter.com">schristianson@buchalter.com</a>	Monte M. Lemann MANATT, PHELPS & PHILLIPS, LLP 11355 West Olympic Boulevard Los Angeles, California 90064 <a href="mailto:mlemann@manatt.com">mlemann@manatt.com</a>	<b><u>Counsel for Creditor Paravue, Inc.</u></b> William Gwire Ujvala Singh GWIRE LAW OFFICES 455 Market Street, Suite 2220 San Francisco, CA 94105 <a href="mailto:gwire@gwirelaw.com">gwire@gwirelaw.com</a> <a href="mailto:singh@gwirelaw.com">singh@gwirelaw.com</a>

CERTIFICATE OF SERVICE

<p>Ivan L. Kallick MANATT, PHELPS &amp; PHILLIPS, LLP 11355 West Olympic Boulevard Los Angeles, California 90064 <a href="mailto:ikallick@manatt.com">ikallick@manatt.com</a></p>	<p><b><u>Counsel for Wham-O, Creditor</u></b> Chris D. Kuhner, Esq. KORNFELD, NYBERG, BENDES &amp; KUHNER PC 1999 Harrison Street, Ste. 2675 Oakland, California 94612 <a href="mailto:c.kuhner@Kornfieldlaw.com">c.kuhner@Kornfieldlaw.com</a></p>	<p>G. James Landon Streusand &amp; Landon, LLP 515 Congress Ave., Ste. 2523 Austin, TX 78701  <a href="mailto:landon@streusandlandon.com">landon@streusandlandon.com</a></p>
<p><b><u>Counsel for Guckenheimer Enterprises, Inc.</u></b> Jeffrey A. Snyder Thoits, Love, Hershberger &amp; McLean 285 Hamilton Avenue, Suite 300 Palo Alto, CA 94301 <a href="mailto:jsnyder@thoits.com">jsnyder@thoits.com</a></p>	<p><b><u>Attorney for Jones Day</u></b> Brian O'Neill JONES DAY 555 South Flower Street Fiftieth Floor Los Angeles, CA 90071 <a href="mailto:boneill@jonesday.com">boneill@jonesday.com</a></p>	<p><b><u>Attorneys for Parties In Interest Douglas Schwab, Paul Sugarman &amp; Kevin Kelly</u></b> Michael D. Cooper Jeffrey C. Wurms WENDEL, ROSEN, BLACK &amp; DEAN LLP 1111 Broadway, 24<sup>th</sup> Floor Oakland, CA 94607 <a href="mailto:mcooper@wendel.com">mcooper@wendel.com</a> <a href="mailto:jwurms@wendel.com">jwurms@wendel.com</a></p>
<p><b><u>Attorneys for Orrick Herrington &amp; Sutcliffe LLP</u></b> PAMELA PHILLIPS JONATHAN W. HUGHES DIANA D. DIGENNARO HOWARD RICE NEMEROVSKI CANADY FALK &amp; RABKIN A Professional Corporation Three Embarcadero Center, 7th Floor San Francisco, California 94111-4024 <a href="mailto:pphillips@howardrice.com">pphillips@howardrice.com</a> <a href="mailto:jhughes@howardrice.com">jhughes@howardrice.com</a> <a href="mailto:ddigennaro@howardrice.com">ddigennaro@howardrice.com</a></p>	<p><b><u>Attorney for Jones Day</u></b> Tobias S. Keller JONES DAY 555 California Street, 26<sup>th</sup> Floor San Francisco, CA 94104 <a href="mailto:tkeller@jonesday.com">tkeller@jonesday.com</a></p>	<p><b><u>Counsel for Vested Retirees</u></b> Michael St. James St. James Law, P.C. 155 Montgomery Street Suite 1004 San Francisco, CA 94104 <a href="mailto:Michael@stjames-law.com">Michael@stjames-law.com</a></p>
<p><b><u>Attorneys for MEPT St. Matthews LLC</u></b> Scott Olson Seyfarth Shaw LLP 560 Mission Street, Suite 3100 San Francisco, CA 94105 <a href="mailto:solson@sevfarth.com">solson@sevfarth.com</a></p>	<p><b><u>Attorneys for Various Shareholders</u></b> Victor A. Vilaplana Foley &amp; Lardner 402 West Broadway, Suite 2100 San Diego, CA 92101 <a href="mailto:vavilaplana@foley.com">vavilaplana@foley.com</a></p>	<p>Scott Friedberg The Seaport Group LLC 360 Madison Avenue, 22<sup>nd</sup> Floor New York, NY 10017 <a href="mailto:sfriedberg@theseaportgroup.com">sfriedberg@theseaportgroup.com</a></p>
<p><b><u>Attorneys for Columbia Center Property LLC and 333 South Hope Co., LLC</u></b> Vincent M. Coscino Michael S. Greger Allen Matkins Leck Gamble Mallory &amp; Natsis LLP 1900 Main Street, 5<sup>th</sup> Floor Irvine, CA 92614-7321 <a href="mailto:vcoscino@allenmatkins.com">vcoscino@allenmatkins.com</a> <a href="mailto:mgreger@allenmatkins.com">mgreger@allenmatkins.com</a></p>	<p><b><u>Attorneys for AFCO Acceptance Corporation</u></b> David I. Katzen David A. Schuricht Katzen &amp; Schuricht 1981 N. Broadway, Suite 340 Walnut Creek, CA 94596-8218 <a href="mailto:ksf@ksfirm.com">ksf@ksfirm.com</a> <a href="mailto:katzen@ksfirm.com">katzen@ksfirm.com</a> <a href="mailto:Schuricht@ksfirm.com">Schuricht@ksfirm.com</a></p>	<p><b><u>Attorneys for West Publishing Corporation d/b/a/ West</u></b> Michael T. Etmund Moss &amp; Barnett, P.A. 4800 Wells Fargo Center 90 S. 7<sup>th</sup> St. Minneapolis, MN 55402 <a href="mailto:etmundm@moss-barnett.com">etmundm@moss-barnett.com</a></p>

CERTIFICATE OF SERVICE

<p><b><u>Attorneys for Carren Schulman, Russell Reid, Jr., Jonathan Stoler and Blaine Templeman</u></b>  Law Offices of Stuppi &amp; Stuppi  Craig Stuppi  1630 North Main Street #332  Walnut Creek, CA 94596-4609  <a href="mailto:craig@stuppilaw.com">craig@stuppilaw.com</a>  <a href="mailto:sarah@stuppilaw.com">sarah@stuppilaw.com</a></p>	<p><b><u>Attorneys for 1620 K Street Associates Limited Partnership</u></b>  Edward J. Tredinnick  Greene Radovsky Maloney Share &amp; Hennigh  Four Embarcadero Center, Suite 4000  San Francisco, CA 94111-4106  <a href="mailto:etredinnick@greeneradovsky.com">etredinnick@greeneradovsky.com</a></p>	<p><b><u>Special Litigation Counsel for Official Committee of Unsecured Creditors</u></b>  William McGrane  Christopher D. Sullivan  Maureen A. Harrington  McGrane Greenfield LLP  1 Ferry Building, Suite 220  San Francisco, CA 94111  <a href="mailto:csullivan@mcgranegreenfield.com">csullivan@mcgranegreenfield.com</a>  <a href="mailto:wmcgrane@mcgranegreenfield.com">wmcgrane@mcgranegreenfield.com</a>  <a href="mailto:mharrington@mcgranegreenfield.com">mharrington@mcgranegreenfield.com</a></p>
<p><b><u>Counsel for Creditor, David Taran</u></b>  Heinz Binder, Esq.  Roya Shakoori, Esq.  Binder &amp; Malter LLP  2775 Park Avenue  Santa Clara, CA 95050  <a href="mailto:heinz@bindermalter.com">heinz@bindermalter.com</a>  <a href="mailto:roya@bindermalter.com">roya@bindermalter.com</a></p>	<p><b><u>Attorney for Creditor, David Taran</u></b>  Robert Harris  Binder &amp; Malter LLP  2775 Park Avenue  Santa Clara, CA 95050  <a href="mailto:rob@bindermalter.com">rob@bindermalter.com</a></p>	

CERTIFICATE OF SERVICE